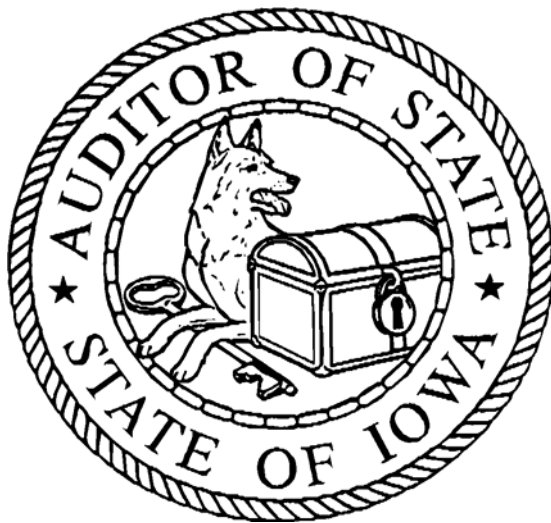


ENTITY AUDIT PROGRAM SUPPLEMENT - SINGLE AUDIT

For the year ended June 30, 2005



DAVID A. VAUDT, CPA
AUDITOR OF STATE

Supplement to Entity Audit Program Guide – Single Audit

June 30, 2005

For the fiscal year ended June 30, 2005, guidance on changes and updates is provided in this 2005 Audit Program Guide Supplement. This supplement should be used in conjunction with the fiscal 2004 Local Government Audit Program Guides previously issued by this office.

ENTITY _____**June 30, 2005****SINGLE AUDIT**

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>Insert revised procedure:</p> <p>Audit Procedures:</p> <p>A. Review applicable reference material:</p> <p>6. GAO <u>Government Auditing Standards</u> (the Yellow Book), 2003 revision.</p> <p>Insert revised procedure – Common Requirements, Procurement, Suspension and Debarment:</p> <p>I. <u>PROCUREMENT AND SUSPENSION AND DEBARMENT:</u></p> <p><i>The following procedure applies to all non-federal entities.</i></p> <p>1. Test a sample of procurements and subawards and determine if the required suspension and debarment certifications were received for subawards and covered contracts. (Alternately, a sample of procurements and subawards may be compared to the Excluded Parties List System (EPLS), issued by the General Services Administration to verify contracts were not awarded to suspended or debarred parties.)</p> <p>Insert revised procedure – Common Requirements, Subrecipient Monitoring:</p> <p>M. <u>SUBRECIPIENT MONITORING:</u></p> <p>2. Test award documents to determine if the Entity makes subrecipients aware of the award information (e.g. CFDA title and number, amount of award, award name, name of Federal agency) and requirements imposed by laws, regulations, and the provisions of contract and grant agreements; and the activities approved in the award documents were allowable.</p> <p>Insert revised procedure – Common Requirements, Other:</p> <p>O. <u>OTHER:</u></p> <p>f. Obtain DUNS number from Entity. Verify the DUNS number with grant agreements/awards.</p>					